



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: WONEWOC WATER AND ELECTRIC UTILITY

Principal Office: 200 WEST STREET  
P.O. BOX 37  
WONEWOC, WI 53968-0037

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LINDA H REEDER of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/10/2006  
(Date)

VILLAGE ADMINISTRATOR  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** WONEWOC WATER AND ELECTRIC UTILITY

**Utility Address:** 200 WEST STREET

P.O. BOX 37

WONEWOC, WI 53968-0037

**When was utility organized?** 6/1/1942

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** LINDA REEDER

**Title:** ADMINISTRATOR/CLERK / TREASURER

**Office Address:**

200 WEST STREET

P.O. BOX 37

WONEWOC, WI 53968-0037

**Telephone:** (608) 464 - 3114

**Fax Number:** (608) 464 - 7425

**E-mail Address:** wonewoc@centurytel.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** N/A

**Title:** N/A

**Office Address:** N/A

N/A

NA/, WI 00000

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** EDMOND DECOT

**Title:** VILLAGE PRESIDENT

**Office Address:**

106 CHURCH ST

WONEWOC, WI 53968

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** N/A**Title:** N/A**Office Address:** N/A

N/A

N/A, WI 00000

**Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** LINDA REEDER**Title:** ADMINISTRATOR/CLERK / TREASURER**Office Address:**

200 WEST STREET

P.O. BOX 37

WONEWOC, WI 53968-0037

**Telephone:** (608) 464 - 3114**Fax Number:** (608) 464 - 7425**E-mail Address:** wonewoc@centurytel.net

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**Name of utility commission/committee:**    Wonewoc Water and Electric Utility Commission

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**Names of members of utility commission/committee:**

MR EDMOND DECOT, PRESIDENT

MR RICHARD FIELD, SR

MR KEVIN JENNINGS

MS AMY MILLER

MR RANDALL NORLING

MR RONALD OTT

MS SHERRY ROEHLING

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	571,476	474,100	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	506,442	343,595	<b>2</b>
Depreciation Expense (403)	53,474	51,379	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	30,398	53,345	<b>5</b>
<b>Total Operating Expenses</b>	<b>590,314</b>	<b>448,319</b>	
<b>Net Operating Income</b>	<b>(18,838)</b>	<b>25,781</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(18,838)</b>	<b>25,781</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	0	0	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	
<b>Total Income</b>	<b>(18,838)</b>	<b>25,781</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(7,534)	(7,534)	<b>12</b>
Other Income Deductions (426)	9,094	9,094	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,560</b>	<b>1,560</b>	
<b>Income Before Interest Charges</b>	<b>(20,398)</b>	<b>24,221</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	12,305	14,309	<b>14</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>12,305</b>	<b>14,309</b>	
<b>Net Income</b>	<b>(32,703)</b>	<b>9,912</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	325,706	315,794	<b>20</b>
Balance Transferred from Income (433)	(32,703)	9,912	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>293,003</b>	<b>325,706</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	571,476		571,476	1
<b>Total (Acct. 400):</b>	<b>571,476</b>	<b>0</b>	<b>571,476</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	506,442		506,442	2
<b>Total (Acct. 401-402):</b>	<b>506,442</b>	<b>0</b>	<b>506,442</b>	
<b>Depreciation Expense (403):</b>				
Derived	53,474		53,474	3
<b>Total (Acct. 403):</b>	<b>53,474</b>	<b>0</b>	<b>53,474</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	30,398		30,398	5
<b>Total (Acct. 408):</b>	<b>30,398</b>	<b>0</b>	<b>30,398</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(18,838)</b>	<b>0</b>	<b>(18,838)</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	0	0	0 11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		0	0 12
Contributed Plant - Electric		0	0 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>0</b>	<b>0</b>	<b>0</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(7,534)		(7,534) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(7,534)</b>	<b>0</b>	<b>(7,534)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		7,560	7,560 17
Depreciation Expense on Contributed Plant - Electric		1,534	1,534 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>9,094</b>	<b>9,094</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,534)</b>	<b>9,094</b>	<b>1,560</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	12,305		12,305 20
<b>Total (Acct. 427):</b>	<b>12,305</b>	<b>0</b>	<b>12,305</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 21
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>12,305</b>	<b>0</b>	<b>12,305</b>
<b>NET INCOME:</b>	<b>(23,609)</b>	<b>(9,094)</b>	<b>(32,703)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(29,067)	354,773	325,706 26
<b>Total (Acct. 216):</b>	<b>(29,067)</b>	<b>354,773</b>	<b>325,706</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(23,609)	(9,094)	(32,703) 27
<b>Total (Acct. 433):</b>	<b>(23,609)</b>	<b>(9,094)</b>	<b>(32,703)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(52,676)</b>	<b>345,679</b>	<b>293,003</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0	0	0		<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0		<b>0</b>	<b>2</b>
Payroll	0	0	0		<b>0</b>	<b>3</b>
Materials	0	0	0		<b>0</b>	<b>4</b>
Taxes	0	0	0		<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0		<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	129,502	441,974	0	0	<b>571,476</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1	2			<b>3</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>129,501</b>	<b>441,972</b>	<b>0</b>	<b>0</b>	<b>571,473</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	26,096		26,096	1
Electric operating expenses	24,159		24,159	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>50,255</b>	<b>0</b>	<b>50,255</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.5	1
Electric	0.5	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,582,441	1,587,748	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	826,883	764,977	<b>2</b>
<b>Net Utility Plant</b>	<b>755,558</b>	<b>822,771</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(6,877)	21,258	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	63,553	51,334	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	27,120	16,462	<b>14</b>
Materials and Supplies (150)	18,299	16,786	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>102,095</b>	<b>105,840</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>857,653</b>	<b>928,611</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	84,829	84,829	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	293,003	325,706	<b>23</b>
<b>Total Proprietary Capital</b>	<b>377,832</b>	<b>410,535</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	305,180	314,670	<b>26</b>
<b>Total Long-Term Debt</b>	<b>305,180</b>	<b>314,670</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	27,986	27,640	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	3,929	25,074	<b>31</b>
Interest Accrued (237)	4,559	5,027	<b>32</b>
Other Current and Accrued Liabilities (238)	1,483	1,394	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>37,957</b>	<b>59,135</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	136,684	144,271	<b>36</b>
<b>Total Deferred Credits</b>	<b>136,684</b>	<b>144,271</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>857,653</b>	<b>928,611</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,130,272	0	0	457,476	<b>1</b>
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	630,363	0	0	430,653	<b>2</b>
Utility Plant in Service - Contributed Plant (101.2)	475,510	0	0	45,915	<b>3</b>
Utility Plant Purchased or Sold (102)	0			0	<b>4</b>
Utility Plant in Process of Reclassification (103)	0			0	<b>5</b>
Utility Plant Leased to Others (104)	0			0	<b>6</b>
Property Held for Future Use (105)	0			0	<b>7</b>
Completed Construction not Classified (106)	0			0	<b>8</b>
Construction Work in Progress (107)	0			0	<b>9</b>
Utility Plant Acquisition Adjustments (108)	0			0	<b>10</b>
Other Utility Plant Adjustments (109)	0			0	<b>11</b>
<b>Total Utility Plant</b>	<b>1,105,873</b>	<b>0</b>	<b>0</b>	<b>476,568</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	220,151	0	0	430,986	<b>12</b>
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	130,107	0	0	45,639	<b>13</b>
<b>Total Accumulated Provision</b>	<b>350,258</b>	<b>0</b>	<b>0</b>	<b>476,625</b>	
<b>Net Utility Plant</b>	<b>755,615</b>	<b>0</b>	<b>0</b>	<b>(57)</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	192,086	406,239			<b>598,325</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	28,013	25,461			<b>53,474</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	892				<b>892</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>28,905</b>	<b>25,461</b>	<b>0</b>	<b>0</b>	<b>54,366</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	840	714			<b>1,554</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>840</b>	<b>714</b>	<b>0</b>	<b>0</b>	<b>1,554</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>220,151</b>	<b>430,986</b>	<b>0</b>	<b>0</b>	<b>651,137</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	122,547	44,105			<b>166,652</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	7,560	1,534			<b>9,094</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>7,560</b>	<b>1,534</b>	<b>0</b>	<b>0</b>	<b>9,094</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>130,107</b>	<b>45,639</b>	<b>0</b>	<b>0</b>	<b>175,746</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			13,820		13,820	11,428	2
<b>Total Electric Utility</b>					<b>13,820</b>	<b>11,428</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	13,820	11,428	1
Water utility	4,479	5,358	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>18,299</b>	<b>16,786</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	84,829	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>84,829</b>	



**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1999 MRB--WATER PORTION	08/30/1999	08/30/2009	5.50%	0	<b>1</b>
1999 MRB--ELECTRIC PORTION	08/30/1999	08/30/2009	5.50%	0	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>0</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
2004 PROMISSORY NOTE	03/17/2004	03/17/2007	3.29%	222,750	<b>1</b>
2004 PROMISSORY NOTE	09/26/2004	09/26/2007	3.40%	73,430	<b>2</b>
2001 PROMISSORY NOTE	05/30/2001	05/31/2006	5.35%	9,000	<b>3</b>
<b>Total for Account 224</b>				<b>305,180</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	25,074	1
<b>Accruals:</b>		
Charged water department expense	20,232	2
Charged electric department expense	9,603	3
Charged sewer department expense	2,141	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>31,976</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	48,035	6
Social Security taxes	4,660	7
PSC Remainder Assessment	426	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>53,121</b>	
<b>Balance end of year</b>	<b>3,929</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
2001 NOTES PAYABLE	843	1,194	1,658	379	4
2004 NOTES PAYABLE	4,184	11,111	11,115	4,180	5
<b>Subtotal</b>	<b>5,027</b>	<b>12,305</b>	<b>12,773</b>	<b>4,559</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,027</b>	<b>12,305</b>	<b>12,773</b>	<b>4,559</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,897	5
Electric	56,656	6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>63,553</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY TO ELECTRIC--DELIQUENT UTILITIES TRANSFERED TO TAX I	21,995	12
DUE FROM MUNICIPALITY TO WATER--DELIQUENT UTILITIES TRANSFERED TO TAX RO	5,125	13
<b>Total (Acct. 145):</b>	<b>27,120</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	135,609	18
PUBLIC BENEFIT FEES	1,075	19
<b>Total (Acct. 253):</b>	<b>136,684</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	629,312	421,107	0	0	<b>1,050,419</b>	<b>1</b>
Materials and Supplies	4,918	12,624	0	0	<b>17,542</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	206,118	418,612	0	0	<b>624,730</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	101,446	37,930	0	0	<b>139,376</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>326,666</b>	<b>(22,811)</b>	<b>0</b>	<b>0</b>	<b>303,855</b>	
Net Operating Income	(23,508)	4,670	0	0	<b>(18,838)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-7.20%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-6.20%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	104,188	38,955	0	0	<b>143,143</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,484	2,050	0	0	<b>7,534</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>98,704</b>	<b>36,905</b>	<b>0</b>	<b>0</b>	<b>135,609</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Bonds (Acct. 221) (Page F-15)

#### General footnotes

The 1999 MRB of \$174,240 was paid and refinanced as a promissory note of \$158,400 dated March 17, 2004.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct #145--Done

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	127,843	129,094	1
<b>Total Sales of Water</b>	<b>127,843</b>	<b>129,094</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	580	579	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,079	1,032	6
<b>Total Other Operating Revenues</b>	<b>1,659</b>	<b>1,611</b>	
<b>Total Operating Revenues</b>	<b>129,502</b>	<b>130,705</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	3,506	2,802	8
Water Treatment Expenses (630-635)	42,265	1,330	9
Transmission and Distribution Expenses (640-655)	24,322	14,481	10
Customer Accounts Expenses (901-904)	2	2	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	34,219	33,656	13
<b>Total Operation and Maintenance Expenses</b>	<b>104,314</b>	<b>52,271</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	28,013	27,961	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	20,683	32,277	16
<b>Total Other Operating Expenses</b>	<b>48,696</b>	<b>60,238</b>	
<b>Total Operating Expenses</b>	<b>153,010</b>	<b>112,509</b>	
<b>NET OPERATING INCOME</b>	<b>(23,508)</b>	<b>18,196</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	316	11,205	60,878	4
Commercial	43	3,148	11,619	5
Industrial	1	11	489	6
<b>Total Metered Sales to General Customers (461)</b>	<b>360</b>	<b>14,364</b>	<b>72,986</b>	
Private Fire Protection Service (462)	3		768	7
Public Fire Protection Service (463)	358		49,369	8
Other Sales to Public Authorities (464)	1	1,298	4,720	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4			12
<b>Total Sales of Water</b>	<b>726</b>	<b>15,662</b>	<b>127,843</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	49,369	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>49,369</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	580	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>580</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,079	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1,079</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	<b>1</b>
Purchased Water (601)	0	0	<b>2</b>
Operation Supplies and Expenses (602)	0	0	<b>3</b>
Maintenance of Water Source Plant (605)	0	0	<b>4</b>
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	0	<b>5</b>
Fuel for Power Production (621)	0	0	<b>6</b>
Fuel or Power Purchased for Pumping (622)	3,051	2,542	<b>7</b>
Operation Supplies and Expenses (623)	0	0	<b>8</b>
Maintenance of Pumping Plant (625)	455	260	<b>9</b>
<b>Total Pumping Expenses</b>	<b>3,506</b>	<b>2,802</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	<b>10</b>
Chemicals (631)	0	1,030	<b>11</b>
Operation Supplies and Expenses (632)	6,319	0	<b>12</b>
Maintenance of Water Treatment Plant (635)	35,946	300	<b>13</b>
<b>Total Water Treatment Expenses</b>	<b>42,265</b>	<b>1,330</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	10,487	9,279	<b>14</b>
Operation Supplies and Expenses (641)	6,319	2,624	<b>15</b>
Maintenance of Distribution Reservoirs and Standpipes (650)		0	<b>16</b>
Maintenance of Mains (651)	6,475	261	<b>17</b>
Maintenance of Services (652)	657	611	<b>18</b>
Maintenance of Meters (653)	384	1,706	<b>19</b>
Maintenance of Hydrants (654)		0	<b>20</b>
Maintenance of Other Plant (655)		0	<b>21</b>
<b>Total Transmission and Distribution Expenses</b>	<b>24,322</b>	<b>14,481</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)		0	<b>22</b>
Accounting and Collecting Labor (902)		0	<b>23</b>
Supplies and Expenses (903)		0	<b>24</b>
Uncollectible Accounts (904)	2	2	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>2</b>	<b>2</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	10,487	9,279	<b>27</b>
Office Supplies and Expenses (921)	2,148	2,877	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	3,257	3,860	<b>30</b>
Property Insurance (924)	7,714	7,297	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	5,095	7,847	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	5,518	2,496	<b>35</b>
Transportation Expenses (933)	0	0	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>34,219</b>	<b>33,656</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>104,314</b>	<b>52,271</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		19,178	19,885	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		313	360	2
<b>Net property tax equivalent</b>		<b>18,865</b>	<b>19,525</b>	
Social Security		1,605	1,420	3
PSC Remainder Assessment		213	318	4
Other (specify): GROSS RECEIPTS TAX		0	11,014	5
<b>Total tax expense</b>		<b>20,683</b>	<b>32,277</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.230810				3
County tax rate	mills		7.022100				4
Local tax rate	mills		10.392230				5
School tax rate	mills		9.918330				6
Voc. school tax rate	mills		1.558530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.122000</b>				10
Less: state credit	mills		1.451170				11
<b>Net tax rate</b>	mills		<b>27.670830</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.392230</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.476860</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.869090</b>				17
<b>Total Tax Rate</b>	mills		<b>29.122000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.750947</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.670830</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.779338</b>				21
Utility Plant, Jan. 1	\$	1,130,272	1,130,272				22
Materials & Supplies	\$	5,358	5,358				23
<b>Subtotal</b>	\$	<b>1,135,630</b>	<b>1,135,630</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,135,630</b>	<b>1,135,630</b>				26
Assessment Ratio	dec.		0.812718				27
<b>Assessed Value</b>	\$	<b>922,947</b>	<b>922,947</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.779338</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>19,178</b>	<b>19,178</b>				30
Tax Equivalent per 1994 PSC Report	\$	11,089					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>19,178</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	1,195	0	3
<b>Total Intangible Plant</b>	<b>1,195</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	48,016	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>48,016</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	60,761	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	2,706	0	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,405	0	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,714	1,243	20
<b>Total Pumping Plant</b>	<b>142,586</b>	<b>1,243</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,464	0	23
<b>Total Water Treatment Plant</b>	<b>18,464</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)	0	0	1,195	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>1,195</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	0	0	48,016	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>48,016</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	0	0	60,761	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	0	0	2,706	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	0	0	67,405	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0	0	12,957	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>143,829</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	0	0	18,464	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>18,464</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,375	0	26
Transmission and Distribution Mains (343)	194,293	0	27
Fire Mains (344)	0		28
Services (345)	43,817	972	29
Meters (346)	35,977	726	30
Hydrants (348)	100,385	0	31
Other Transmission and Distribution Plant (349)	1,188	0	32
<b>Total Transmission and Distribution Plant</b>	<b>381,035</b>	<b>1,698</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	562	0	33
Structures and Improvements (390)	2,000	0	34
Office Furniture and Equipment (391)	6,047	0	35
Computer Equipment (391.1)	4,366	0	36
Transportation Equipment (392)	16,061	0	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,228	0	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,702	0	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>36,966</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>628,262</b>	<b>2,941</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>628,262</b>	<b>2,941</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)	0	0	5,375	26
Transmission and Distribution Mains (343)	0	0	194,293	27
Fire Mains (344)			0	28
Services (345)	600	0	44,189	29
Meters (346)	240	0	36,463	30
Hydrants (348)	0	0	100,385	31
Other Transmission and Distribution Plant (349)	0	0	1,188	32
<b>Total Transmission and Distribution Plant</b>	<b>840</b>	<b>0</b>	<b>381,893</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	562	33
Structures and Improvements (390)	0	0	2,000	34
Office Furniture and Equipment (391)	0	0	6,047	35
Computer Equipment (391.1)	0	0	4,366	36
Transportation Equipment (392)	0	0	16,061	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0	0	2,228	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	0	0	5,702	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>36,966</b>	
<b>Total utility plant in service directly assignable</b>	<b>840</b>	<b>0</b>	<b>630,363</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>840</b>	<b>0</b>	<b>630,363</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	389,345	0	27
Fire Mains (344)	0		28
Services (345)	86,165	0	29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>475,510</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>475,510</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>475,510</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	0	0	389,345 27
Fire Mains (344)			0 28
Services (345)	0	0	86,165 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>475,510</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>475,510</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>475,510</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,579	1,579	1
February			1,350	1,350	2
March			1,509	1,509	3
April			1,491	1,491	4
May			1,991	1,991	5
June			1,885	1,885	6
July			2,219	2,219	7
August			2,084	2,084	8
September			2,040	2,040	9
October			1,666	1,666	10
November			1,585	1,585	11
December			1,580	1,580	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>20,979</b>	<b>20,979</b>	
Less: Water sold				15,662	13
Volume pumped but not sold				5,317	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				740	16
Volume related to equipment/system malfunction				450	17
Non-utility volume NOT included in water sales				230	18
Total volume not sold but accounted for				1,420	19
Volume pumped but unaccounted for				3,897	20
Percent of water lost				19%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				151	24
Date of maximum: 5/24/2005					25
Cause of maximum:					26
FILLING MUNICIPAL SWIMMING POOL.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				32	27
Date of minimum: 1/27/2005					28
Total KWH used for pumping for the year				27,560	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL-DEEPWELL PUMP	2	305	15	396,000	Yes	<b>1</b>
WELL- DEEPWELL PUMP	3	350	24	828,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL#2	WELL#3		<b>1</b>
Location	HILL STREET	RAILROAD STREET		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE-NORTHWEST	PEERLESS		<b>5</b>
Year Installed	1953	1988		<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	300	550		<b>8</b>
Pump Motor or Standby Engine Mfr	FAIRBANK	GE		<b>9</b> <b>10</b>
Year Installed	1942	1988		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	25	60		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1942		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	36		10
Total capacity in gallons (actual)	110,000		11
			12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	290	0	0	0	290	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	4,240	0	0	0	4,240	3
M	D	6.000	8,811	0	0	0	8,811	4
M	D	8.000	18,340	0	0	0	18,340	5
<b>Total Within Municipality</b>			<b>31,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,681</b>	
<b>Total Utility</b>			<b>31,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,681</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	350	0	6	0	344	0	1
M	1.000	11	0	2	0	9	0	2
M	1.500		1	0	0	1	0	3
M	2.000	7	3	0	0	10	0	4
M	4.000	2	0	1	0	1	0	5
<b>Total Utility</b>		<b>370</b>	<b>4</b>	<b>9</b>	<b>0</b>	<b>365</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	383	0	27	0	356	39	1
1.000	9	0	0	0	9	0	2
1.500	2	0	1	0	1	0	3
2.000	9	1	0	0	10	0	4
4.000	2	0	1	0	1	0	5
<b>Total:</b>	<b>405</b>	<b>1</b>	<b>29</b>	<b>0</b>	<b>377</b>	<b>39</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	315	27	0	0	2	12	356	1
1.000	1	8	0	0	0	0	9	2
1.500	0	1	0	0	0	0	1	3
2.000	0	7	1	0	2	0	10	4
4.000	0	0	0	1	0	0	1	5
<b>Total:</b>	<b>316</b>	<b>43</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>12</b>	<b>377</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	50				50	2
<b>Total Fire Hydrants</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	
<b>Flushing Hydrants</b>						
	50				50	3
<b>Total Flushing Hydrants</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	64

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Acct #635 Maintenance of Water Treatment Plant--The Water Utility incurred engineering costs of \$35,563 in anticipation of replacing the water reservoir. In late 2005 it was determined that a new water reservoir was necessary at this time. Therefore the costs that had originally classified as "Construction Work-in-Progress" had to be reclassified as an expense.

Acct #641 Operation Supplies and Expenses--The cost of shipping water samples to be tested increased during the year. Also, the amount of supplies used during the year increased from the the previous year.

Acct #651 Maintenance of Mains--A major water main broke during the year. To repair it, the utility had to hire a company to do the excavation work. Since the main runs next to a state highway, the asphalt that was torn up had to be repaired. The excavation cost was \$2,686 and the asphalt work cost \$2,685.

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### Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Utility does not own any services that are not in use at the end of 2005.

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### Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. Station meters are tested annually.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	427,034	340,265	1
<b>Total Sales of Electricity</b>	<b>427,034</b>	<b>340,265</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	2,861	2,291	2
Miscellaneous Service Revenues (451)	0	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	12,079	839	7
Amortization of Construction Grants (457)	0	0	8
<b>Total Other Operating Revenues</b>	<b>14,940</b>	<b>3,130</b>	
<b>Total Operating Revenues</b>	<b>441,974</b>	<b>343,395</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-546)	347,436	239,886	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	16,372	14,219	11
Customer Accounts Expenses (901-904)	(844)	2,754	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	39,164	34,465	14
<b>Total Operation and Maintenance Expenses</b>	<b>402,128</b>	<b>291,324</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	25,461	23,418	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	9,715	21,068	17
<b>Total Other Expenses</b>	<b>35,176</b>	<b>44,486</b>	
<b>Total Operating Expenses</b>	<b>437,304</b>	<b>335,810</b>	
<b>NET OPERATING INCOME</b>	<b>4,670</b>	<b>7,585</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	2,861	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>2,861</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>0</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<b>0</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS ELECTRIC REVENUES	12,079	7
<b>Total Other Electric Revenues (456)</b>	<b>12,079</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (545)	347,436	239,886	15
Other Expenses (546)	0		16
<b>Total Other Power Supply Expenses</b>	<b>347,436</b>	<b>239,886</b>	
<b>Total Power Production Expenses</b>	<b>347,436</b>	<b>239,886</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>TRANSMISSION EXPENSES</b>			
Maintenance of Transmission Plant (553)		0	<b>19</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision Expenses (560)		0	<b>20</b>
Line and Station Labor (561)	5,060	4,238	<b>21</b>
Line and Station Supplies and Expenses (562)	10,604	3,244	<b>22</b>
Street Lighting and Signal System Expenses (565)		0	<b>23</b>
Meter Expenses (566)		0	<b>24</b>
Customer Installations Expenses (567)		0	<b>25</b>
Miscellaneous Distribution Expenses (569)		0	<b>26</b>
Maintenance of Structures and Equipment (571)		0	<b>27</b>
Maintenance of Lines (572)	544	6,405	<b>28</b>
Maintenance of Line Transformers (573)		0	<b>29</b>
Maintenance of Street Lighting and Signal Systems (574)	26	71	<b>30</b>
Maintenance of Meters (575)	138	261	<b>31</b>
Maintenance of Miscellaneous Distribution Plant (576)		0	<b>32</b>
<b>Total Distribution Expenses</b>	<b>16,372</b>	<b>14,219</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)		0	<b>33</b>
Accounting and Collecting Labor (902)		0	<b>34</b>
Supplies and Expenses (903)		0	<b>35</b>
Uncollectible Accounts (904)	(844)	2,754	<b>36</b>
<b>Total Customer Accounts Expenses</b>	<b>(844)</b>	<b>2,754</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>37</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	



**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	15,638	13,099	<b>38</b>
Office Supplies and Expenses (921)	1,582	1,978	<b>39</b>
Administrative Expenses Transferred -- Credit (922)	0	0	<b>40</b>
Outside Services Employed (923)	2,346	3,088	<b>41</b>
Property Insurance (924)	7,714	7,171	<b>42</b>
Injuries and Damages (925)	572	363	<b>43</b>
Employee Pensions and Benefits (926)	3,461	4,779	<b>44</b>
Regulatory Commission Expenses (928)	3	(40)	<b>45</b>
Miscellaneous General Expenses (930)	5,538	3,015	<b>46</b>
Transportation Expenses (933)	2,310	1,012	<b>47</b>
Maintenance of General Plant (935)	0	0	<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>39,164</b>	<b>34,465</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>402,128</b>	<b>291,324</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		7,919	8,410	<b>1</b>
Social Security		1,583	1,326	<b>2</b>
Wisconsin Gross Receipts Tax		0	11,014	<b>3</b>
PSC Remainder Assessment		213	318	<b>4</b>
Other (specify): NONE		0	0	<b>5</b>
<b>Total tax expense</b>		<b>9,715</b>	<b>21,068</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.230810				3
County tax rate	mills		7.022100				4
Local tax rate	mills		10.392230				5
School tax rate	mills		9.918330				6
Voc. school tax rate	mills		1.558530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.122000</b>				10
Less: state credit	mills		1.451170				11
<b>Net tax rate</b>	mills		<b>27.670830</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.392230</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.476860</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.869090</b>				17
<b>Total Tax Rate</b>	mills		<b>29.122000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.750947</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.670830</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.779338</b>				21
Utility Plant, Jan. 1	\$	457,476	457,476				22
Materials & Supplies	\$	11,428	11,428				23
<b>Subtotal</b>	\$	<b>468,904</b>	<b>468,904</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>468,904</b>	<b>468,904</b>				26
Assessment Ratio	dec.		0.812718				27
<b>Assessed Value</b>	\$	<b>381,087</b>	<b>381,087</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.779338</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>7,919</b>	<b>7,919</b>				30
Tax Equivalent per 1994 PSC Report	\$	6,993					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>7,919</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,270		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	33,357	2,285	38
Overhead Conductors and Devices (365)	72,797		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	15,803		41
Line Transformers (368)	74,520	4,315	42
Services (369)	35,576	406	43
Meters (370)	27,770		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	69,659		47
<b>Total Distribution Plant</b>	<b>335,752</b>	<b>7,006</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	3,910		48
Structures and Improvements (390)	2,500		49
Office Furniture and Equipment (391)	614		50
Computer Equipment (391.1)	6,417		51
Transportation Equipment (392)	37,346	12,800	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	6,564		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,270 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			35,642 38
Overhead Conductors and Devices (365)			72,797 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			15,803 41
Line Transformers (368)			78,835 42
Services (369)			35,982 43
Meters (370)	714		27,056 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			69,659 47
<b>Total Distribution Plant</b>	<b>714</b>	<b>0</b>	<b>342,044</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			3,910 48
Structures and Improvements (390)			2,500 49
Office Furniture and Equipment (391)			614 50
Computer Equipment (391.1)			6,417 51
Transportation Equipment (392)			50,146 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			6,564 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	13,165		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	5,293		59
<b>Total General Plant</b>	<b>75,809</b>	<b>12,800</b>	
<b>Total utility plant in service directly assignable</b>	<b>411,561</b>	<b>19,806</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>411,561</b>	 <b>19,806</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			13,165 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			5,293 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>88,609</b>
<b>Total utility plant in service directly assignable</b>	<b>714</b>	<b>0</b>	<b>430,653</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>714</b>	<b>0</b>	<b>430,653</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	13,810	38
Overhead Conductors and Devices (365)	32,105	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	0	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
<b>Total Distribution Plant</b>	<b>45,915</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			13,810 38
Overhead Conductors and Devices (365)			32,105 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			0 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>45,915</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,915</b>	<b>0</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>45,915</b>	 <b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>45,915</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>45,915</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
<b>Primary Distribution System Voltage(s) -- Urban</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)	0				0 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
<b>Other:</b>					
NONE					0 4
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
<b>Other:</b>					
NONE					0 8
<b>Primary Distribution System Voltage(s) -- Rural</b>					
<b>Pole Lines</b>					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
<b>Other:</b>					
NONE					0 12
<b>Underground Lines</b>					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
<b>Other:</b>					
NONE					0 16
<b>Transmission System</b>					
<b>Pole Lines</b>					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
<b>Other:</b>					
NONE					0 21
<b>Underground Lines</b>					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
<b>Other:</b>					
NONE					0 26



**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	0	12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>0</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	1,004	Monday	01/17/2005	19:00	545	1
February	02	906	Wednesday	02/16/2005	19:00	438	2
March	03	903	Sunday	03/13/2005	20:00	466	3
April	04	719	Sunday	04/03/2005	21:00	354	4
May	05	739	Monday	05/02/2005	19:00	389	5
June	06	1,102	Thursday	06/23/2005	19:00	451	6
July	07	1,189	Sunday	07/17/2005	19:00	478	7
August	08	1,146	Wednesday	08/03/2005	18:00	498	8
September	09	968	Sunday	09/11/2005	18:00	389	9
October	10	876	Tuesday	10/04/2005	20:00	390	10
November	11	923	Wednesday	11/30/2005	18:00	422	11
December	12	1,048	Sunday	12/18/2005	19:00	517	12
Total		11,523				5,337	

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

<b>Type of Reading</b>	<b>Supplier</b>
15 minutes integrated	Alliant Utilities / WP&L

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>0</b>	7
Purchases	5,337	8
Interchanges: In (gross)		9
Out (gross)		10
Net	<b>0</b>	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	<b>0</b>	14
<b>Total Source of Energy</b>	<b>5,337</b>	15
		16
<b>Disposition of Energy</b>		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	5,003	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	23
<b>Total Sold and Used</b>	<b>5,003</b>	24
<b>Energy Losses:</b>		25
Transmission Losses (if applicable)		26
Distribution Losses	334	27
<b>Total Energy Losses</b>	<b>334</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>6.2582%</b>	29
<b>Total Disposition of Energy</b>	<b>5,337</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	377	3,103	1
RESIDENTAIL WATER HEATING	RW-1	61	152	2
<b>Total Sales for Residential Sales</b>		<b>438</b>	<b>3,255</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	76	1,433	3
LARGE POWER	CP-1	1	135	4
PUBLIC AUTHORITY	MP-1	1	63	5
COMMERCIAL WATER HEATING	RW-1	2	8	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>80</b>	<b>1,639</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	2	109	7
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>109</b>	
<b>Sales for Resale</b>				
NONE				8
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>520</b>	<b>5,003</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		194,856	66,398	<b>261,254</b>	<b>1</b>
		7,804	3,074	<b>10,878</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>202,660</b>	<b>69,472</b>	<b>272,132</b>	
		90,466	31,851	<b>122,317</b>	<b>3</b>
435		6,326	2,712	<b>9,038</b>	<b>4</b>
		4,088	1,243	<b>5,331</b>	<b>5</b>
		386	190	<b>576</b>	<b>6</b>
<b>435</b>	<b>0</b>	<b>101,266</b>	<b>35,996</b>	<b>137,262</b>	
		15,402	2,238	<b>17,640</b>	<b>7</b>
<b>0</b>	<b>0</b>	<b>15,402</b>	<b>2,238</b>	<b>17,640</b>	
				<b>0</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>435</b>	<b>0</b>	<b>319,328</b>	<b>107,706</b>	<b>427,034</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
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<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	Alliant / WP&L		1
Point of Delivery	Wonewoc		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	4160		4
Point of Metering	Wonewoc		5
Total of 12 Monthly Maximum Demands -- kW	11,523		6
Average load factor	63.4467%		7
Total Cost of Purchased Power	321,919		8
Average cost per kWh	0.0603		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	238	307	12
February	201	238	13
March	219	247	14
April	164	190	15
May	165	224	16
June	226	225	17
July	219	259	18
August	237	261	19
September	174	215	20
October	172	218	21
November	191	231	22
December	232	284	23
<b>Total kWh (000)</b>	<b>2,438</b>	<b>2,899</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	<b>28</b>
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	NONE			1
Unit Identification	000			2
Type of Generation				3
kWh Net Generation (000)	0			4
Is Generation Metered or Estimated?				5
Is Exciter & Station Use Metered or Estimated?				6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
<b>Load Factor</b>				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?				14
Total Production Expenses				15
<b>Cost per kWh of Net Generation (\$)</b>				16
Monthly Net Generation --- kWh (000):				17
January				18
February				19
March				20
April				21
May				22
June				23
July				24
August				25
September				26
October				27
November				28
December				29
<b>Total kWh (000)</b>	<b>0</b>			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)				33
Average Cost per Barrel of Oil Burned (\$)				34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)				38
kWh Net Generation per Gallon of Fuel Oil				39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54



**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b> <b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>Utility Designation</b> <b>(d)</b>			<b>(e)</b>	<b>(f)</b>
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NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	608	152	5,230	1
Acquired during year	4	4	116	2
<b>Total</b>	<b>612</b>	<b>156</b>	<b>5,346</b>	<b>3</b>
Retired during year	70	3	113	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>542</b>	<b>153</b>	<b>5,233</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	520	132	4,246	8
In utility's use	1	6	465	9
				10
Locked meters on customers' premises				11
In stock	21	15	522	12
<b>Total end of year</b>	<b>542</b>	<b>153</b>	<b>5,233</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Incandescent	200	4	3,680	<b>1</b>
Mercury Vapor	175	1	805	<b>2</b>
Mercury Vapor	250	1	1,150	<b>3</b>
NONE				<b>4</b>
Sodium Vapor	100	84	38,640	<b>5</b>
Sodium Vapor	150	4	2,760	<b>6</b>
Sodium Vapor	250	43	49,450	<b>7</b>
<b>Total</b>		<b>137</b>	<b>96,485</b>	
<b>Ornamental</b>				
Sodium Vapor	150	20	13,800	<b>8</b>
<b>Total</b>		<b>20</b>	<b>13,800</b>	
<b>Other</b>				
NONE				<b>9</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Acct #545 Purchased Power--Price of purchased power increased primarily because the cost of fuel to generate electricity increased.

Acct #562--Line and Station Supplies and Expenses--Increase of \$6,310 was payment to Alliant Energy for material, labor and equipment for conductor and switch replacement on substation circuit. Increase of \$3135 caused by audit adjustment reducing inventory cost to physical inventory cost.

Acct #572 Maintenance of Structures and Equipment--Expense in 2004 was high due to cost of repair to lines that were damaged during an electrical storm in the spring. Insurance paid the claim in March, 2005. Expense of \$544 for 2005 is consistent with prior years.

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### Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

The Electric Utility has several customers outside the Village limits. However, the Gross Receipts Tax was over paid in 2004. Therefore, the Utility has a credit balance with the Wisconsin Department of Revenue for the Gross Receipts Tax.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.

Acct #362 Station Equipment--The substation is owned by Alliant Energy. However, the Utility owns 2 reclosers located inside the substation.

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